



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 18, 2012

Via E-mail

The Toronto-Dominion Bank  
Colleen Johnston  
Group Head Finance and Chief Financial Officer  
Toronto-Dominion Centre  
P.O. Box 1  
Toronto, Ontario, Canada M5K 1A2

**Re: The Toronto-Dominion Bank  
Form 40-F for the Fiscal Year Ended October 31, 2011  
Filed December 1, 2011  
File No. 001-14446**

Dear Ms. Johnston:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Suzanne Hayes  
Suzanne Hayes  
Assistant Director